

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 78R-Farm Credit System Insurance Corp

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 20-Department of the Treasury							
RC 01-Investments/Debt	Reporting Agency	\$1,971,478,000		\$0	\$1,971,478,000		Confirmed Reporting
	Trading Partner	\$1,990,000,000	\$18,522,000	\$0	\$1,990,000,000	\$18,522,000	Accounting Methodology Difference
	Trading Partner Basis of Accounting: unstated						
	Reporting Agency Remarks: Rounding						
	Trading Partner Remarks: Difference generated by \$18.9M for the verifying agency (FCSIC) and \$634K for the non-verifying agency (Farm Credit). If the non-verifying agency was included there wouldn't be material differences. Problem due to Farm Credit not reporting in IRAS.						
Partner 20-Department of the Treasury							
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$82,915,000		\$0	\$82,915,000		Confirmed Reporting
	Trading Partner	\$84,000,000	\$1,085,000	\$0	\$84,000,000	\$1,085,000	Accounting Methodology Difference
	Trading Partner Basis of Accounting: unstated						
	Reporting Agency Remarks: Rounding						
	Trading Partner Remarks: BPD reports activity for both the verifying (FCSIC) and non-verifying (Farm Credit) agencies. Problem due to Farm Credit not reporting in IRAS						

*Represents 'accounting error' and 'current year timing' differences only.